

IC 12-16-14

Chapter 14. Hospital Care for the Indigent; Property Tax Levy and Funds

IC 12-16-14-1

County hospital care for the indigent fund; establishment; taxes

Sec. 1. A county hospital care for the indigent fund is established in each county. The fund consists of the following:

- (1) A tax levy on the property located in each county.
- (2) The financial institutions tax (IC 6-5.5), motor vehicle excise taxes (IC 6-6-5), and commercial vehicle excise taxes (IC 6-6-5.5) that are allocated to the fund.

As added by P.L.2-1992, SEC.10. Amended by P.L.181-1999, SEC.18.

IC 12-16-14-2

County property tax levy; imposition; collection

Sec. 2. (a) The tax required by section 1(1) of this chapter shall be imposed annually by the county fiscal body on all of the taxable property of the county.

(b) The tax shall be collected as other state and county ad valorem property taxes are collected.

As added by P.L.2-1992, SEC.10.

IC 12-16-14-3

County property tax levy; computation

Sec. 3. (a) For purposes of this section, "payable claim" has the meaning set forth in IC 12-16-7.5-2.5(b)(1).

(b) For taxes first due and payable in 2003, each county shall impose a hospital care for the indigent property tax levy equal to the product of:

- (1) the county's hospital care for the indigent property tax levy for taxes first due and payable in 2002; multiplied by
- (2) the county's assessed value growth quotient determined under IC 6-1.1-18.5-2 for taxes first due and payable in 2003.

(c) For taxes first due and payable in 2004, 2005, 2006, 2007, and 2008, each county shall impose a hospital care for the indigent property tax levy equal to the product of:

- (1) the county's hospital care for the indigent property tax levy for taxes first due and payable in the preceding year; multiplied by
- (2) the assessed value growth quotient determined in the last STEP of the following STEPS:

STEP ONE: Determine the three (3) calendar years that most immediately precede the ensuing calendar year and in which a statewide general reassessment of real property does not first become effective.

STEP TWO: Compute separately, for each of the calendar years determined in STEP ONE, the quotient (rounded to the nearest ten-thousandth) of the county's total assessed value of all

taxable property in the particular calendar year, divided by the county's total assessed value of all taxable property in the calendar year immediately preceding the particular calendar year.

STEP THREE: Divide the sum of the three (3) quotients computed in STEP TWO by three (3).

(d) Except as provided in subsection (e):

(1) for taxes first due and payable in 2009, each county shall impose a hospital care for the indigent property tax levy equal to the average of the annual amount of payable claims attributed to the county under IC 12-16-7.5-4.5 during the state fiscal years beginning:

(A) July 1, 2005;

(B) July 1, 2006; and

(C) July 1, 2007; and

(2) for all subsequent annual levies under this section, the average annual amount of payable claims attributed to the county under IC 12-16-7.5-4.5 during the three (3) most recently completed state fiscal years.

(e) A county may not impose an annual levy under subsection (d) in an amount greater than the product of:

(1) The greater of:

(A) the county's hospital care for the indigent property tax levy for taxes first due and payable in 2008; or

(B) the amount of the county's maximum hospital care for the indigent property tax levy determined under this subsection for taxes first due and payable in the immediately preceding year; multiplied by

(2) the assessed value growth quotient determined in the last STEP of the following STEPS:

STEP ONE: Determine the three (3) calendar years that most immediately precede the ensuing calendar year and in which a statewide general reassessment of real property does not first become effective.

STEP TWO: Compute separately, for each of the calendar years determined in STEP ONE, the quotient (rounded to the nearest ten-thousandth) of the county's total assessed value of all taxable property in the particular calendar year, divided by the county's total assessed value of all taxable property in the calendar year immediately preceding the particular calendar year.

STEP THREE: Divide the sum of the three (3) quotients computed in STEP TWO by three (3).

As added by P.L.2-1992, SEC.10. Amended by P.L.283-2001, SEC.27; P.L.120-2002, SEC.30; P.L.255-2003, SEC.44; P.L.246-2005, SEC.111.

Repealed

(Repealed by P.L.255-2003, SEC.55.)

IC 12-16-14-3.7

Repealed

(Repealed by P.L.255-2003, SEC.55.)

IC 12-16-14-4

Review; enforcement

Sec. 4. The department of local government finance shall review each county's property tax levy under this chapter and shall enforce the requirements of this chapter with respect to that levy.

As added by P.L.2-1992, SEC.10. Amended by P.L.90-2002, SEC.342.

IC 12-16-14-5

Deposit of receipts from county tax levy

Sec. 5. All receipts derived from the tax levy shall be paid into the county general fund and constitute the county hospital care for the indigent fund.

As added by P.L.2-1992, SEC.10.

IC 12-16-14-6

State hospital care for the indigent fund; establishment; monthly transfer of money in county fund

Sec. 6. (a) The state hospital care for the indigent fund is established.

(b) Before the fifth day of each month, all money contained in a county hospital care for the indigent fund at the end of the preceding month shall be transferred to the state hospital care for the indigent fund.

As added by P.L.2-1992, SEC.10.

IC 12-16-14-7

State fund components

Sec. 7. (a) The state hospital care for the indigent fund consists of the following:

(1) The money transferred to the state hospital care for the indigent fund from the county hospital care for the indigent funds.

(2) Any contributions to the fund from individuals, corporations, foundations, or others for the purpose of providing hospital care for the indigent.

(3) The money advanced to the fund under IC 12-16-15.

(4) The appropriations made specifically to the fund by the general assembly.

(b) This section does not obligate the general assembly to appropriate money to the state hospital care for the indigent fund.

As added by P.L.2-1992, SEC.10.

IC 12-16-14-8

Administration and use of state fund

Sec. 8. The division shall administer the state hospital care for the

indigent fund and shall use the money currently in the fund to defray the expenses and obligations incurred by the division for hospital care for the indigent. The money in the fund is hereby appropriated. *As added by P.L.2-1992, SEC.10. Amended by P.L.126-1998, SEC.19.*

IC 12-16-14-9

Reversion of state fund

Sec. 9. Money in the state hospital care for the indigent fund at the end of a state fiscal year remains in the fund and does not revert to the state general fund.

As added by P.L.2-1992, SEC.10.

IC 12-16-14-10

Repealed

(Repealed by P.L.80-1994, SEC.2.)